

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,)	Civil Action No.
)	
Plaintiff,)	
)	
v.)	
)	
BRENT L. TURNER,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, by and through undersigned counsel, complains and alleges as follows:

1. The United States brings this action to reduce to judgment unpaid federal income taxes owed by Brent L. Turner.

2. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

3. This Court has jurisdiction over this civil action pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340, 1345.

4. Venue is proper in this district and division pursuant to 28 U.S.C. §§ 1391(b) and 1396 because the tax liabilities accrued in this district and the defendant resides in this district.

5. Defendant Brent L. Turner resides in Greenville County, South Carolina, within the jurisdiction of this Court, and is named as a party to this action because his unpaid federal tax liabilities are the subject of this action.

6. After Brent L. Turner failed to file tax returns for the years 2003 through 2005, the IRS investigated his income for those years and sent him notices of deficiency for the liabilities it determined for him. Turner did not petition the United States Tax Court to challenge those notices of deficiency.

7. On the dates and in the amounts indicated in the table below, a delegate of the Secretary of the Treasury assessed against Turner the following tax, plus applicable penalties and interest for the years 2003 through 2005:

Tax Year	Assessment Date	Tax	Interest	Penalties
2003	05/01/2006	\$31,315.00	\$4,825.79	\$7,828.75 *
	08/09/2010			\$7,828.74 **
	11/11/2013		\$20,260.07	
	11/16/2015		\$4,381.79	
2004	06/30/2008	\$1,888.00	\$605.68	\$424.80 *
				\$368.16 **
	08/09/2010			\$103.84 **
	11/11/2013		\$743.42	
	11/16/2015		\$257.42	
2005	03/03/2008	\$10,925.00	\$2,118.30	\$438.22 ***
				\$2,458.13 *
				\$1,256.37 **
	08/09/2010			\$1,474.89 **
	11/11/2013		\$4,425.06	
	11/16/2015		\$1,438.19	

* failure to file penalty - IRC § 6651(a)(1)

** failure to pay penalty - IRC § 6651(a)(2)

*** estimated tax penalty – IRC § 6654

8. A delegate of the Secretary of the Treasury properly gave notice to Turner of the unpaid assessed tax described in paragraph 7, above, and made demand for payment. However, Turner has not fully paid the assessed tax. As of April 15, 2016, Turner owed \$80,534.22 on account of those assessments, plus penalties and interest that continue to accrue as provided by law.

WHEREFORE, Plaintiff, United States of America, respectfully prays for the following:

A. That this Court enter judgment against Defendant Brent L. Turner and in favor of the United States for his unpaid federal income tax liabilities from the years 2003 through 2005 in the amount of \$80,534.22 as of April 15, 2016, plus any further interest and statutory additions on the assessments as allowed by law, to the date of payment;

B. That this Court grant the United States such other relief, including costs, as is just and equitable.

Respectfully submitted,

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-and-

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